

**CITY OF FORKS**  
**Clallam County, Washington**  
**January 1, 1993 Through December 31, 1995**

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**Schedule Of Findings**

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1. Employee Leave Should Be Properly Authorized

The police chief and other police department employees took a total of 485 hours of unauthorized employee leave while reporting that they worked. They referred to this leave as "Super Secret." The chief created this leave for the department employees as a bonus because the department was recognized as being accredited.

RCW 42.23.070 (1) states:

No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself or others.

RCW 42.20.040 states:

Every public officer who shall knowingly make any false or misleading statement in any official report or statement, under circumstances not otherwise prohibited by law, shall be guilty of a gross misdemeanor.

By allowing the unauthorized leave, the police department incurred the additional cost of paying overtime, comp time, and additional reserve time to provide the regular police protection.

We recommend the city council and mayor consider appropriate corrective measures to ensure all leave taken by city employees in the future is properly authorized.

2. Cash Handling Procedures In The Police Department Should Be Improved

The police department lost \$2,035 in cash. The money was for bail funds due the district court. The final determination of an internal investigation and police report found that the loss was due to poor cash handling procedures in the police department. The cash had been receipted and left on a desk unattended.

We reviewed the cash handling procedures as prescribed by the department and noted the receipted cash was to be locked in a safe. However, the police report stated the funds were not secured in a timely manner, which resulted in the loss.

The city had to pay the court \$2,035 from the General Fund.

We recommend funds receipted be secured in a timely manner.

3. The Police Department Should Follow Laws On Selling Confiscated Guns

The police chief did not follow prescribed statutes when disposing of 23 confiscated firearms. The chief failed to advertise the sale to all potential bidders, did not open the bids in public, did not save the bids received, did not deposit the funds with the city treasurer, and spent the funds on unbudgeted equipment 11 months after the guns were sold.

The available documentation of the guns sold was inadequate to determine if the guns were abandoned, seized as evidence, or forfeited.

The chief claimed that four invitations to bid were sent to authorized gun dealers in the immediate area. However, there was no documentation of this.

The bid amount for the purchase of the guns was \$750. The chief stated he used these funds to purchase a printer for the department.

RCW 9.41.098 (2) (a) states in part:

. . . firearms that are: (i) judicially forfeited and no longer needed for evidence; or (ii) forfeited due to a failure to make a claim . . . may be disposed of in any manner determined by the local legislative authority. Any proceeds of an auction or trade may be retained by the local legislative authority.

We recommend the police chief observe the applicable RCWs and city policies when disposing of firearms, and handling cash transactions from their sale.

4. The City Should Ensure All Contracts Are Authorized And Revenues Are Properly Collected

The police chief signed a contract with Paytel Northwest for pay phones in the jail. The contract required Paytel Northwest to remit 25 percent of the adjusted gross revenues to the city on a monthly basis.

The city council did not give the chief authority to sign contracts on the city's behalf.

Because the mayor and clerk/treasurer were not aware of the contract, they did not notice when revenues for the pay phones were not received. The chief apparently forgot the city should have been receiving revenues from Paytel Northwest. We contacted Paytel Northwest and received documentation showing a balance due to the city of \$1,633 for 1993 through 1995.

We recommend the city council implement the necessary procedures to ensure all contracts are properly authorized and all revenues due the city are actively collected upon.

5. All Cash Collected Should Be Deposited With The City Treasurer

The police department is collecting NSF checks on behalf of local area merchants. However, the cash is not accounted for or deposited with the city treasurer. We found nine envelopes of cash collections in the department's dispatch office. Not all the cash had been receipted, nor was there any accounting of the receipts or disbursements made to the local merchants.

Washington State Constitution Article XI, Section 15 states:

All moneys . . . shall immediately be deposited with the treasurer . . . for the benefit of the funds to which they belong.

There was no documentation for us to audit to determine if the cash collected by the police department was being remitted to the merchants.

We recommend the cash collections for merchants be deposited, accounted for, and managed by the city treasurer.